

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

_____X
BED BATH & BEYOND INC.,

Plaintiff,

Index No.: 07 CIV 7925

-against-

RULE 7.1 STATEMENT

AVIVA SPORTS, INC.,

Defendant.

_____X

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable district judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant, AVIVA SPORTS, INC., a private non-governmental party, certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

The parent company of Aviva Sports, Inc. is Otter Tail Corporation. Varistar Corporation is a subsidiary of Otter Tail Corporation. Shoremaster, Inc. is a subsidiary of Varistar Corporation. Aviva Sports, Inc. is a subsidiary of Shoremaster, Inc.

Dated: New York, New York
October 18, 2007

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